



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STURTEVANT WATER UTILITY

Principal Office: 2801 89TH STREET
STURTEVANT, WI 53177

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STURTEVANT WATER UTILITY**Utility Address:** 2801 89TH STREET
STURTEVANT, WI 53177**When was utility organized?** 10/1/1925**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PAULS**Title:** TREASURER/CLERK**Office Address:**2801 89TH STREET
STURTEVANT, WI 53177**Telephone:** (262) 886 - 7204**Fax Number:** (262) 886 - 7205**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR. JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW, KRAUSE AND COMPANY LLP
115 S 84TH STREET, SUITE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 2/2/2001**Period covered by most recent audit:** JANUARY 1, 2000 THROUGH DECEMBER 31, 20

Names and titles of utility management including manager or superintendent:

Name: DENNIS WOLF**Title:** SUPERVISOR OF PUBLIC WORKS**Office Address:**2801 89TH STREET
STURTEVANT, WI 53177**Telephone:** (262) 886 - 7204**Fax Number:** (262) 886 - 7205**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

ALLAN ACKER

BURT COHEN

STEVE JANSEN, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	653,228	588,953	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	530,101	495,705	2
Depreciation Expense (403)	107,824	94,711	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	117,626	95,700	5
Total Operating Expenses	755,551	686,116	
Net Operating Income	(102,323)	(97,163)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(102,323)	(97,163)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	58,240	34,498	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	58,240	34,498	
Total Income	(44,083)	(62,665)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(44,083)	(62,665)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,277	1,313	14
Amortization of Debt Discount and Expense (428)	678		15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	22,955	1,313	
Net Income	(67,038)	(63,978)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	617,869	681,847	20
Balance Transferred from Income (433)	(67,038)	(63,978)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	550,831	617,869	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CASH DEPOSITS	58,240	5
Total (Acct. 419):	58,240	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	653,228	0	0	0	653,228	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	653,228	0	0	0	653,228	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	107,432		107,432	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	107,432	0	107,432	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,613,180	6,227,787	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	857,353	798,740	2
Net Utility Plant	5,755,827	5,429,047	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	4,484	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	4,484	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,217,639	705,825	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	113,618	102,384	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,473	34,654	14
Materials and Supplies (150)	9,772	7,962	15
Prepayments (165)	0	392	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,374,502	851,217	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	31,030	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,030	0	
Total Assets and Other Debits	7,161,359	6,284,748	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,003,715	4,098,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	550,831	617,869	23
Total Proprietary Capital	4,554,546	4,715,869	
LONG-TERM DEBT			
Bonds (221)	954,000	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	7,721	17,905	26
Total Long-Term Debt	961,721	17,905	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	131,989	58,076	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	21,830	0	32
Other Current and Accrued Liabilities (238)	3,050	4,675	33
Total Current and Accrued Liabilities	156,869	62,751	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,488,223	1,488,223	41
Total Liabilities and Other Credits	7,161,359	6,284,748	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,613,180	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,613,180	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	857,353	0	0	0	10
Total Accumulated Provision	857,353	0	0	0	
Net Utility Plant	5,755,827	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	798,740				798,740	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,824				107,824	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,838				2,838	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,147				1,147	10
Other credits (specify):						11
					0	12
Total credits	111,809	0	0	0	111,809	13
Debits during year						14
Book cost of plant retired	53,196				53,196	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	53,196	0	0	0	53,196	19
Balance End of Year	857,353	0	0	0	857,353	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,772	7,962	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,772	7,962	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BONDS DEBT DISCOUNT AND EXPENSES	678	428	31,030	1
Total			<u><u>31,030</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,098,000	1
Changes during year (explain):		
FIXED ASSET ADDITIONS IN PRIOR YEAR FINANCED BY UTILITY	(94,285)	2
Balance end of year	<u>4,003,715</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	08/01/2000	05/01/2020	5.47%	954,000	1
Total Bonds (Account 221):				954,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE	02/28/1997	01/01/2002	5.37%	2,520	1
CAPITAL LEASE	01/01/1998	12/01/2001	5.52%	4,569	2
CAPITAL LEASE	02/03/1997	02/01/2001	5.90%	632	3
Total for Account 224				7,721	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	117,626	2
Charged electric department expense		3
Charged sewer department expense	1,241	4
Other (explain):		
NONE		5
Total Accruals and other credits	118,867	
Taxes paid during year:		
County, state and local taxes	107,136	6
Social Security taxes	10,934	7
PSC Remainder Assessment	797	8
Other (explain):		
NONE		9
Total payments and other debits	118,867	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	0	22,121	291	21,830	1
Subtotal	0	22,121	291	21,830	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASES	0	156	156	0	3
Subtotal	0	156	156	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	22,277	447	21,830	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,488,223	0	0	0	0	1,488,223	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,488,223	0	0	0	0	1,488,223	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	113,618	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	113,618	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
4TH QUARTER HYDRANT RENTAL FROM GENERAL FUND	31,868	12
2000 DELINQUENT A/R TO TAX ROLL	1,605	13
Total (Acct. 145):	33,473	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,420,483	0	0	0	6,420,483	1
Materials and Supplies	8,867	0	0	0	8,867	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	828,046	0	0	0	828,046	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,488,223	0	0	0	1,488,223	6
Other (specify):					0	7
Average Net Rate Base	4,113,081	0	0	0	4,113,081	
Net Operating Income	(102,323)	0	0	0	(102,323)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.49%	N/A	N/A	N/A	-2.49%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	4,050,857	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	584,350	3
Other (Specify):		4
Total Average Proprietary Capital	4,635,207	
Net Income		
Net Income	(67,038)	5
Percent Return on Proprietary Capital	-1.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Barbara Pauls, Treasurer/Clerk
Sturtevant Water and Sewer Utility
2801 89th Street
Sturtevant, WI 53177-2033

2000 Analytical Review DWCCA-5790-ELE

Dear Ms. Pauls:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. In the future, please provide an explanation of the financing for water services additions per the schedule head note on page W-16, No. 3 a-d.

2. During our review, we noted that while there is \$527 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5790.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	646,519	1
Total Sales of Water	646,519	
Other Operating Revenues		
Forfeited Discounts (470)	1,636	2
Miscellaneous Service Revenues (471)	866	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,207	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,709	
Total Operating Revenues	653,228	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	244,560	8
Pumping Expenses (620-625)	24,731	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	95,743	11
Customer Accounts Expenses (901-904)	17,682	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	147,385	14
Total Operation and Maintenance Expenses	530,101	
Other Operating Expenses		
Depreciation Expense (403)	107,824	15
Amortization Expense (404-407)		16
Taxes (408)	117,626	17
Total Other Operating Expenses	225,450	
Total Operating Expenses	755,551	
NET OPERATING INCOME	(102,323)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	2	2,258	4,207	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	2,258	4,207	
Metered Sales to General Customers (461)				
Residential	1,279	77,282	221,980	4
Commercial	115	28,766	82,728	5
Industrial	23	61,660	91,663	6
Total Metered Sales to General Customers (461)	1,417	167,708	396,371	
Private Fire Protection Service (462)	19		14,727	7
Public Fire Protection Service (463)	1		156,738	8
Other Sales to Public Authorities (464)	20	41,783	74,476	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,459	211,749	646,519	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	156,738	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	156,738	
Forfeited Discounts (470):		
Customer late payment charges	1,636	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,636	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	866	7
Total Miscellaneous Service Revenues (471)	866	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,207	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,207	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	243,189	2
Operation Supplies and Expenses (602)	1,371	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	244,560	
PUMPING EXPENSES		
Operation Labor (620)	15,913	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	8,341	7
Operation Supplies and Expenses (623)	90	8
Maintenance of Pumping Plant (625)	387	9
Total Pumping Expenses	24,731	
WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	0	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	6,833	14
Operation Supplies and Expenses (641)	9,442	15
Maintenance of Distribution Reservoirs and Standpipes (650)	449	16
Maintenance of Mains (651)	30,259	17
Maintenance of Services (652)	10,084	18
Maintenance of Meters (653)	18,980	19
Maintenance of Hydrants (654)	13,167	20
Maintenance of Other Plant (655)	6,529	21
Total Transmission and Distribution Expenses	95,743	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,120	22
Accounting and Collecting Labor (902)	11,729	23
Supplies and Expenses (903)	2,306	24
Uncollectible Accounts (904)	527	25
Total Customer Accounts Expenses	17,682	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	40,616	27
Office Supplies and Expenses (921)	1,553	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	27,647	30
Property Insurance (924)	4,477	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	57,081	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	12,097	35
Transportation Expenses (933)	3,849	36
Maintenance of General Plant (935)	65	37
Total Administrative and General Expenses	147,385	
Total Operation and Maintenance Expenses	530,101	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		107,136	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,241	2
Net property tax equivalent		105,895	
Social Security		10,934	3
PSC Remainder Assessment		797	4
Other (specify): NONE			5
Total tax expense		117,626	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215770				3
County tax rate	mills		4.665750				4
Local tax rate	mills		7.666320				5
School tax rate	mills		9.622650				6
Voc. school tax rate	mills		1.730230				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.900720				10
Less: state credit	mills		1.006230				11
Net tax rate	mills		22.894490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.666320				14
Combined School Tax Rate	mills		11.352880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.019200				17
Total Tax Rate	mills		23.900720				18
Ratio of Local and School Tax to Total	dec.		0.795758				19
Total tax net of state credit	mills		22.894490				20
Net Local and School Tax Rate	mills		18.218484				21
Utility Plant, Jan. 1	\$	6,227,785	6,227,785				22
Materials & Supplies	\$	7,962	7,962				23
Subtotal	\$	6,235,747	6,235,747				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,235,747	6,235,747				26
Assessment Ratio	dec.		0.943051				27
Assessed Value	\$	5,880,627	5,880,627				28
Net Local & School Rate	mills		18.218484				29
Tax Equiv. Computed for Current Year	\$	107,136	107,136				30
Tax Equivalent per 1994 PSC Report	\$	51,838					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	107,136					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
SOURCE OF SUPPLY PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	0	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	112,900	10
Other Water Source Plant (317)	0	11
Total Source of Supply Plant	112,900	0
PUMPING PLANT		
Land and Land Rights (320)	100	12
Structures and Improvements (321)	325,018	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	140,965	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	0	20
Total Pumping Plant	466,083	0
WATER TREATMENT PLANT		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	0	23
Total Water Treatment Plant	0	0
TRANSMISSION AND DISTRIBUTION PLANT		
Land and Land Rights (340)	69,225	24
Structures and Improvements (341)	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			112,900	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	112,900	
PUMPING PLANT				
Land and Land Rights (320)			100	12
Structures and Improvements (321)			325,018	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			140,965	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	466,083	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			69,225	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,389,145		26
Transmission and Distribution Mains (343)	3,066,811	330,038	27
Fire Mains (344)	0		28
Services (345)	438,657	54,016	29
Meters (346)	144,508	22,474	30
Hydrants (348)	356,352	20,846	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,464,698	427,374	
GENERAL PLANT			
Land and Land Rights (389)	25		33
Structures and Improvements (390)	2,010		34
Office Furniture and Equipment (391)	11,874		35
Computer Equipment (391.1)	14,048	11,215	36
Transportation Equipment (392)	79,770		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,225		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	40,890		41
Communication Equipment (397)	3,260		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,004		44
Other Tangible Property (399)	0		45
Total General Plant	184,106	11,215	
Total utility plant in service directly assignable	6,227,787	438,589	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,227,787	438,589	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,389,145	26
Transmission and Distribution Mains (343)	17,398		3,379,451	27
Fire Mains (344)			0	28
Services (345)	5,811		486,862	29
Meters (346)	27,667		139,315	30
Hydrants (348)	2,320		374,878	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	53,196	0	5,838,876	
GENERAL PLANT				
Land and Land Rights (389)			25	33
Structures and Improvements (390)			2,010	34
Office Furniture and Equipment (391)			11,874	35
Computer Equipment (391.1)			25,263	36
Transportation Equipment (392)			79,770	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,225	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			40,890	41
Communication Equipment (397)			3,260	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			15,004	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	195,321	
Total utility plant in service directly assignable	53,196	0	6,613,180	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	53,196	0	6,613,180	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	50,035			50,035	3
April				0	4
May				0	5
June	52,166			52,166	6
July				0	7
August				0	8
September	63,854			63,854	9
October				0	10
November				0	11
December	51,159			51,159	12
Total for year	217,214	0	0	217,214	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				217,214	16
Less: Water sold				211,749	17
Losses and unaccounted for				5,465	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,103	21
Date of maximum: 7/13/2000					22
Cause of maximum:					23
CUSTOMER DEMAND, HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				140	24
Date of minimum: 3/8/2000					25
Total KWH used for pumping for the year				1,354	26
If water is purchased: Vendor Name: RACINE WATER UTILITY					27
Point of Delivery: 3 LOCATIONS					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP 1	PUMP 1 (1999)	PUMP 2	1
Location	9600 MICHIGAN AVE.	9200 RAYNE RD.	9600 MICHIGAN AVE.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	U.S. MOTOR'S	LAYNE	5
Year Installed	1977	1999	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	2,400	450	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9
Year Installed	1977	1999	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	10	100	10	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP 2 (1999)			14
Location	9200 RAYNE RD.			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S. MOTOR'S			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,400			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22
Year Installed	1999			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
	ET	ET	ET	5
Year constructed	1930	1976	1998	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
	STEEL	STEEL	CONCRETE	8
Elevation difference in feet (See Headnote 3.)	151	151	145	9
	151	151	145	10
Total capacity in gallons	100,000	250,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	4.000	44	0	0	0	44
M	D	6.000	45,122	0	0	0	45,122
P	D	6.000	931	0	0	0	931
M	D	8.000	11,119	0	23	0	11,096
P	D	8.000	5,658	23	0	0	5,681
M	D	10.000	2,327	0	0	0	2,327
M	D	12.000	26,593	0	3,931	0	22,662
P	D	12.000	25,311	3,931	0	0	29,242
M	D	16.000	4,083	0	0	0	4,083
M	D	20.000	1,315	0	0	0	1,315
M	D	24.000	120	0	0	0	120
Total Within Municipality			122,623	3,954	3,954	0	122,623
Total Utility			122,623	3,954	3,954	0	122,623

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	68	0	0	0	68		1
M	0.750	135	0	0	0	135		2
M	1.000	978	39	39	0	978		3
P	1.000	32	0	0	0	32		4
M	1.250	7	0	0	0	7		5
M	1.500	37	0	0	0	37		6
M	2.000	11	0	0	0	11		7
M	6.000	10	0	0	0	10		8
P	8.000	36	0	0	0	36		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
Total Utility		1,316	39	39	0	1,316	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,282	90	48	0	1,324	0	1
0.750	85	24	0	0	109	0	2
1.000	25	4	4	0	25	0	3
1.250	35	0	0	0	35	0	4
1.500	17	10	10	0	17	0	5
2.000	29	7	6	0	30	0	6
3.000	10	5	4	0	11	0	7
4.000	7	5	5	0	7	0	8
Total:	1,490	145	77	0	1,558	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,324	0	0	0	0	0	1,324	1
0.750	109	0	0	0	0	0	109	2
1.000	25	0	0	0	0	0	25	3
1.250	35	0	0	0	0	0	35	4
1.500	17	0	0	0	0	0	17	5
2.000	30	0	0	0	0	0	30	6
3.000	11	0	0	0	0	0	11	7
4.000	7	0	0	0	0	0	7	8
Total:	1,558	0	0	0	0	0	1,558	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	233	9	8		234	2
Total Fire Hydrants	233	9	8	0	234	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 640, 641, 650, 651, 652, 653, 654, 655

The Utility directed its resources at different areas during 2000 from 1999. More time was devoted to services, metes and hydrants in 2000 compared to 1999. Less time was devoted to mains in 2000 compared to 1999. In total, maintenance costs increased approximately 7% from 1999.

Account 902 - A reallocation of accounting labor devoted to billing and collection was done in 2000 accounting for the increase from 1999.

Account 920 - During 2000, the Village allocated more administrative time from the Village Administrator to the Utility based on his estimated time devoted to Utility operations.

Account 921 - During 1999, the Utility incurred substantial office expenses during the conversion to a new computer system.

Account 926 - Due to a greater allocation of salaries from the Village and increased benefits to Utility employees, there was a substantial increase in benefit costs from 1999.

Account 930 - With the implementation of a new chart of accounts during 1999 and a new computer system, the Utility concentrated on a more accurate coding of expenses during 2000 resulting in less costs charged to miscellaneous expense.

Water Mains (Page W-15)

The mains added during the year were financed by the \$954,000 of revenue bonds.

Meters (Page W-17)

The utility does not test it's meters, they replace them.
